## The following replacement claims are respectfully submitted:

6. (Three Times Amended) A semiconductor device comprising :

first and second gates formed on active regions of a substrate, said first and second gates each consisting of a refractory metal layer on a polysilicon layer;

a field oxide formed on the substrate between said first and second gates;

side walls formed on side surfaces of said first and second gates, said side walls being a silicon oxide film;

a protective layer formed on said field oxide to prevent overetching of said field oxide, said protective layer being a material different than said field oxide;

an insulating layer formed on the substrate, said first and second gates, said side walls, said field oxide and said protective layer;

contact holes formed through said insulating layer; and

a connecting wire coupled to said first and second gates through said contact

holes.

11. (Amended) A semiconductor device comprising:

a gate formed on an active region of a substrate;

a field oxide formed on the substrate adjacent the active region;

a protective layer formed on said field oxide to prevent overetching of said field oxide, said protective layer being a material different than said field oxide;

an insulating layer formed on the substrate including said gate, said field oxide

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and said protective layer;

a contact hole formed through said insulating layer; and a connecting wire coupled to said gate through said contact hole, said protective layer being formed on said field oxide only.

16. (Amended) A semiconductor device comprising:

a gate formed on an active region of a substrate, said gate consisting of a refractory metal layer on a polysilicon layer;

side walls formed on side surfaces of said gate, said side walls being a silicon oxide film;

a field oxide formed on the substrate adjacent the active region;

a protective layer formed on said field oxide to prevent overetching of said field oxide, said protective layer being a material different than said field oxide;

an insulating layer formed on the substrate, said gate, said side walls, said field oxide and said protective layer;

a contact hole formed through said insulating layer; and a connecting wire coupled to said gate through said contact hole,

said protective layer being formed on said field oxide only.